IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 20TH AUGUST 2007 / 29TH SRAVANA 1929

WP(C).No. 16697 of 2007(K)

PETITIONER:

SMT.VALSA JOSEPH,
KURISUMOOTTIL TRADING CO., TALIPARAMBA.

BY ADV. SRI.M.A.FIROZ
SRI.GEORGE MECHERIL

RESPONDENTS:

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1. THE DEPUTY COMMISSIONER (APPEALS),
KOZHIKODE.

2. THE ASSISTANT COMMISSIONER (KVAT),
SPECIAL CIRCLE, KANNUR.

3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KANNUR.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF ASSESSMENT ORDER DT.16.9.2006.

P2: TRUE COPY OF APPEAL MEMORANDUM DT.24.11.2006.

P3: TRUE COPY OF STAY APPLICATION DT.16.1.2007.

P4: TRUE COPY OF DEMAND NOTICE DT.6.1.2007 FOR RS.3,28,839/-.

P5: TRUE COPY OF ASSESSMENT ORDER DT.16.9.2006 UNDER THE CST ACT.

P6: TRUE COPY OF MEMORANDUM OF APPEAL SUBMITTED ON 24.11.2006.

P7: TRUE COPY OF DEMAND NOTICE DT.6.1.2007 FOR RS.1,00,928/-.

P8: TRUE COPY OF STAY PETITION DT.16.1.2007.

P9: TRUE COPY OF C FORM ISSUED BY THE COMMERCIAL TAX OFFICER, MUMBAI DT.28.3.2001.

P10: TRUE COPY OF THE CHALAN DT.5.12.2006 EVIDENCING PAYMENT OF RS.1,56,925/-.

P11: TRUE COPY OF JUDGMENT DT.5.3.2007 IN WPC NO.2582/2007 G OF THIS HON'BLE COURT.

P12: TRUE COPY OF ORDER NO.STA 1069/06 & 1070/06 IN SP NO.65/07 DT.7.3.2007.

P13: TRUE COPY OF ASSESSMENT ORDER DT.20.1.2007 IN ASSESSMENT NO.35011240/02-03.

P14: TRUE COPY OF JUDGMENT DT.18.11.2005 IN WPC NO.32134/2005 A OF THIS HON'BLE COURT.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.16697 of 2007

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Dated this the 20th day of August, 2007.

JUDGMENT

The appeal filed against sales tax assessment for 2001-2002 is stated to be disposed of, though with substantial delay. The petitioner has filed separate appeals against KGST and CST assessments for 2002-2003. Conditional stay order is granted by the Deputy Commissioner directing payment of 50% of balance tax and interest vide Ext.P12. It is claimed that petitioner has paid the entire CST vide Ext.P10 receipt. Dispute in KGST assessment is with regard to rate of tax on rubber. Having regard to the nature of dispute and in view of full payment of CST, there will be direction to the recovery authorities to withhold recovery of KGST due for 2002-2003 for two months from now. The first respondent is directed to hear the petitioner and dispose of the appeal within two months from now. The petitioner will produce copy of this judgment immediately on receipt of the same from this court for compliance.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms